

FYE 2009 Review - Annual Financial Report

School District: Anderson County
 Audit Firm Name: Brown & Company
 Date: 2/3/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 4, 2010 2:14:22 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	7,332,639.01	7,345,799.02	-13,160.01	7,345,799.02	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	5,233,849.48	-5,233,849.48	0.00	5,233,849.48	
Revenue (State) - 3XXX (Not 3900)	13,668,887.83	13,668,887.83	0.00	18,902,737.31	-5,233,849.48	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	21,001,526.84	26,248,536.33	-5,247,009.49	26,248,536.33	0.00	
Expenditures-Not including Transfers Out or On Behalf	21,385,732.00	21,385,732.00	0.00	26,619,581.48	-5,233,849.48	
Expenditures-On Behalf	0.00	5,233,849.48	-5,233,849.48	0.00	5,233,849.48	
Total Expenditures	21,385,732.00	26,619,581.48	-5,233,849.48	26,619,581.48	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-384,205.16	-371,045.15	-13,160.01	-371,045.15	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	135,076.00	135,076.00	0.00	135,076.00	0.00	
Total Other Financing Sources, Uses and Transfers	-135,076.00	-135,076.00	0.00	-135,076.00	0.00	
Net Change in Fund Balance	-519,281.16	-506,121.15	-13,160.01	-506,121.15	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	3,262,115.02	-3,262,115.02	Beginning balance differences to be determined
Ending Balance - June 30	-519,281.16	-506,121.15	-13,160.01	2,755,993.87	-3,262,115.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	5,233,849.48	-5,233,849.48	0.00	5,233,849.48	
On-Behalf Expenditures by Fund	0.00	5,233,849.48	-5,233,849.48	0.00	5,233,849.48	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	78,259.50	104,907.68	-26,648.18	104,907.68	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,920,171.30	1,920,171.30	0.00	1,920,171.30	0.00	
Revenue (Federal) – 4XXX	2,002,735.64	2,041,400.37	-38,664.73	2,041,400.37	0.00	
Total Revenues	4,001,166.44	4,066,479.35	-65,312.91	4,066,479.35	0.00	
Expenditures-Not including Transfers Out and not 0280	4,141,555.35	4,141,555.35	0.00	4,141,555.35	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,141,555.35	4,141,555.35	0.00	4,141,555.35	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-140,388.91	-75,076.00	-65,312.91	-75,076.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	75,076.00	75,076.00	0.00	75,076.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	75,076.00	75,076.00	0.00	75,076.00	0.00	
Net Change in Fund Balance	-65,312.91	0.00	-65,312.91	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-65,312.91	0.00	-65,312.91	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	349,235.00	349,235.00	0.00	349,235.00	0.00	
Total Revenues	349,235.00	349,235.00	0.00	349,235.00	0.00	
Expenditures-Not including Transfers Out	283,592.11	283,592.11	0.00	283,592.11	0.00	
Total Expenditures	283,592.11	283,592.11	0.00	283,592.11	0.00	
Excess (Deficiency) of Revenues Over Expenditures	65,642.89	65,642.89	0.00	65,642.89	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	65,642.89	65,642.89	0.00	65,642.89	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	-241,482.07	241,482.07	Beginning balance differences to be determined
Ending Balance - June 30	65,642.89	65,642.89	0.00	-175,839.18	241,482.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	2,302,578.00	2,302,578.00	0.00	2,302,578.00	0.00	
Revenue (State) – 3XXX	481,828.00	481,828.00	0.00	954,546.00	-472,718.00	
Total Revenues	2,784,406.00	2,784,406.00	0.00	3,257,124.00	-472,718.00	See page 42 of audit report
Expenditures-Not including Transfers Out	2,699,174.54	2,699,174.54	0.00	2,699,174.54	0.00	
Total Expenditures	2,699,174.54	2,699,174.54	0.00	2,699,174.54	0.00	
Excess (Deficiency) of Revenues Over Expenditures	85,231.46	85,231.46	0.00	557,949.46	-472,718.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	85,231.46	85,231.46	0.00	557,949.46	-472,718.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	463,569.49	-463,569.49	Beginning balance differences to be determined
Ending Balance - June 30	85,231.46	85,231.46	0.00	1,021,518.95	-936,287.49	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	65,149.02	-65,149.02	65,149.02	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	65,149.02	-65,149.02	65,149.02	0.00	
Expenditures-Not including Transfers Out	7,250,494.25	7,250,494.25	0.00	7,250,494.25	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7,250,494.25	7,250,494.25	0.00	7,250,494.25	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-7,250,494.25	-7,185,345.23	-65,149.02	-7,185,345.23	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	8,221,047.25	8,221,047.25	0.00	8,221,047.25	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	880.21	0.00	880.21	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	8,221,927.46	8,221,047.25	880.21	8,221,047.25	0.00	
Net Change in Fund Balance	971,433.21	1,035,702.02	-64,268.81	1,035,702.02	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	2,240,234.20	-2,240,234.20	Beginning balance differences to be determined
Ending Balance - June 30	971,433.21	1,035,702.02	-64,268.81	3,275,936.22	-2,240,234.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	38,788.00	-38,788.00	This is Trust Agency Fund see page 42 of audit report
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	38,788.00	-38,788.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	76,440.66	-76,440.66	
Total Expenditures	0.00	0.00	0.00	76,440.66	-76,440.66	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-37,652.66	37,652.66	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	60,000.00	-60,000.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	60,000.00	-60,000.00	
Net Change in Fund Balance	0.00	0.00	0.00	22,347.34	-22,347.34	
Beginning Fund Balance - July 1	0.00	0.00	0.00	-35,809.78	35,809.78	Beginning balance difference to be determined
Ending Balance - June 30	0.00	0.00	0.00	-13,462.44	13,462.44	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	28,136,334.28	33,513,805.70	-5,377,471.42	34,025,311.70	-511,506.00	See explanation above
Total Expenditures - Governmental Funds	35,760,548.25	40,994,397.73	-5,233,849.48	41,070,838.39	-76,440.66	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-7,624,213.97	-7,480,592.03	-143,621.94	-7,045,526.69	-435,065.34	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	8,161,927.46	8,161,047.25	880.21	8,221,047.25	-60,000.00	
Net Change in Fund Balance - Governmental Funds	537,713.49	680,455.22	-142,741.73	1,175,520.56	-495,065.34	
Beginning Fund Balance - July 1 - Governmental Funds	0.00	0.00	0.00	5,688,626.86	-5,688,626.86	
Ending Fund Balance - June 30 - Governmental Funds	537,713.49	680,455.22	-142,741.73	6,864,147.42	-6,183,692.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	876,966.27	876,966.27	0.00	876,966.27	0.00	
Total Operating Revenues	876,966.27	876,966.27	0.00	876,966.27	0.00	
Expenditures-Not including Transfers Out or On-behalf	1,482,725.71	1,498,077.83	-15,352.12	1,598,814.00	-100,736.17	
Expenditures-On Behalf	0.00	80,231.01	-80,231.01	0.00	80,231.01	
Expenditures - Depreciation Only (Fund 81)	0.00	20,505.16	-20,505.16	0.00	20,505.16	
Total Operating Expenses	1,482,725.71	1,598,814.00	-116,088.29	1,598,814.00	0.00	
Operating Income (Loss)	-605,759.44	-721,847.73	116,088.29	-721,847.73	0.00	
Non-Operating Revenue - Interest Income Only (Local) - 1510	7,544.20	7,544.20	0.00	7,544.20	0.00	
Revenue (State) - 3XXX	19,679.00	19,679.00	0.00	99,910.01	-80,231.01	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	80,231.01	-80,231.01	0.01	80,231.00	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	736,880.00	736,880.00	0.00	736,880.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	764,103.20	844,334.21	-80,231.01	844,334.22	-0.01	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	158,343.76	122,486.48	35,857.28	122,486.49	-0.01	
Beginning Net Assets - July 1	0.00	0.00	0.00	384,033.40	-384,033.40	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	158,343.76	122,486.48	35,857.28	506,519.89	-384,033.41	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	354,367.00	354,367.00	0.00	421,670.33	-67,303.33	See page 18 of audit report
Total Operating Revenues	354,367.00	354,367.00	0.00	421,670.33	-67,303.33	
Expenditures-Not including Transfers Out	382,375.92	437,309.92	-54,934.00	478,274.55	-40,964.63	
Expenditures - Depreciation Only (Fund 81)	0.00	476.64	-476.64	476.64	0.00	
Total Operating Expenses	382,375.92	437,786.56	-55,410.64	478,751.19	-40,964.63	
Operating Income (Loss)	-28,008.92	-83,419.56	55,410.64	-57,080.86	-26,338.70	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	54,934.00	-54,934.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	54,934.00	-54,934.00	0.00	54,934.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	54,934.00	-54,934.00	54,934.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-28,008.92	-28,485.56	476.64	-2,146.86	-26,338.70	
Beginning Net Assets - July 1	57,356.69	57,356.69	0.00	63,230.19	-5,873.50	Beginning balance differences to be determined
Ending Net Assets - June 30	29,347.77	28,871.13	476.64	61,083.33	-32,212.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	67,303.33	67,303.33	0.00	0.00	67,303.33	This is Preschool Tuition; object code 1310 Tuition From Individuals recorded in Munis not included on audit.
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	40,964.63	40,964.63	0.00	0.00	40,964.63	
Total Operating Expenses	40,964.63	40,964.63	0.00	0.00	40,964.63	
Operating Income (Loss)	-40,964.63	-40,964.63	0.00	0.00	-40,964.63	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-40,964.63	-40,964.63	0.00	0.00	-40,964.63	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-40,964.63	-40,964.63	0.00	0.00	-40,964.63	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,231,333.27	1,231,333.27	0.00	1,298,636.60	-67,303.33	See above
Total Operating Expenses - Proprietary Funds	1,906,066.26	2,077,565.19	-171,498.93	2,077,565.19	0.00	
Operating Income (Loss) - Proprietary Funds	-674,732.99	-846,231.92	171,498.93	-778,928.59	-67,303.33	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	764,103.20	899,268.21	-135,165.01	899,268.22	-0.01	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	89,370.21	53,036.29	36,333.92	120,339.63	-67,303.34	
Net Assets, July 1, 2008 - Proprietary Funds	57,356.69	57,356.69	0.00	447,263.59	-389,906.90	See above
Net Assets, June 30, 2009 - Proprietary Funds	146,726.90	110,392.98	36,333.92	567,603.22	-457,210.24	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	38,788.00	38,788.00	0.00	0.00	38,788.00	Trust Agency Fund is included in governmental funds per audit.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	38,788.00	38,788.00	0.00	0.00	38,788.00	
Deductions	76,440.66	76,440.66	0.00	0.00	76,440.66	
Total Deductions	76,440.66	76,440.66	0.00	0.00	76,440.66	
Change in Net Assets	-37,652.66	-37,652.66	0.00	0.00	-37,652.66	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-37,652.66	-37,652.66	0.00	0.00	-37,652.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	38,788.00	38,788.00	0.00	0.00	38,788.00	See above
Total Deductions - Fiduciary Funds	76,440.66	76,440.66	0.00	0.00	76,440.66	
Change in Net Assets - Fiduciary funds	-37,652.66	-37,652.66	0.00	0.00	-37,652.66	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	-37,652.66	-37,652.66	0.00	0.00	-37,652.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	80,231.01	-80,231.01	0.00	80,231.01	
Fund 51 - On-Behalf Expenditures	0.00	80,231.01	-80,231.01	0.00	80,231.01	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	3,685.48	1,216,462.00	-1,212,776.52	1,216,462.00	0.00	
Depreciation Expense - Fund 81	0.00	20,505.16	-20,505.16	20,981.80	-476.64	See page 34 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	5,369,014.49	-5,369,014.49	5,091,273.18	277,741.31	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.01	-0.01	On-behalf payments are not recorded separately.
On-Behalf Payments (Audit - KDE Web)	0.00	-5,369,014.49	5,369,014.49	-5,091,273.17	-277,741.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	3,685.48	1,216,462.00	-1,212,776.52	0.00	1,216,462.00	Program Error
Change Total assets	-3,685.48	-1,216,462.00	1,212,776.52	0.00	-1,216,462.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-3,685.48	-1,216,462.00	1,212,776.52	0.00	-1,216,462.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	20,505.16	-20,505.16	0.00	20,505.16	Program Error
Change Total assets	0.00	-20,505.16	20,505.16	0.00	-20,505.16	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-20,505.16	20,505.16	0.00	-20,505.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	476.64	-476.64	0.00	476.64	Program Error
Change Total assets	0.00	-476.64	476.64	0.00	-476.64	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-476.64	476.64	0.00	-476.64	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	3,685.48	1,237,443.80	-1,233,758.32	0.00	1,237,443.80	Program Error
Change in Total Fixed Assets	-3,685.48	-1,237,443.80	1,233,758.32	0.00	-1,237,443.80	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-3,685.48	-1,237,443.80	1,233,758.32	0.00	-1,237,443.80	